19 52-53.

File No. 9220/36

C CLASS

S W. **DEPARTMENT**

Y **BRANCH**

Subject:—

Change in the Classification of

Ghatafprabha Left Bank Canal

261

E

Y. Bx.

9220/36

File No.

Std. Scott.,Slip 24-E

Std. Sectt. 78A e.

G. R., G. D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET (B)

Subject :— Change in the Classification of Chhotafrontier Left Bank Canal

File No. 9220/26

P W **DEPT.**

X **BRANCH.**

References :—

As III

Date.	To whom sent.	Notes and instructions.

No. G.R.15

Office of the Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar, 5-3-1952.

To

The Accountant General, Bombay.

Subject:- G.L.B.C.Dn. change in the classification of...

Reference: Government Resolution, P.W.D., No. 9220/36 dated 11-1-1952.

Capital and Revenue Accounts of the Ghataprabha Left Bank Canal scheme after duly correcting the old ones may please be supplied as actual x charges of Establishment and Tools & Plant, on the scheme will have to be debited instead of a percentage.

Sd/ A.G.Naik

Superintending Engineer, K.I.C.

Copy: BR/16-5.

No. WM-Statistics-140 Dated: 14-4-1952.

From: The Accountant General, Bombay.

To: The Superintending Engineer, K.I.C., Dharwar.

Subject:- G.L.B.C.Division : Change in classification of

Sir,

With ref. to your No.G.R.15 dt. 5-3-52, I have to invite your attention to para 3 of the G.R.P.W.D. No. 9220/36 dated 11-1-1952 in accordance with which the orders contained in paras 1 and 2 of the Govt.Resolution are to take effect from the 1st of April 1952. The question of the actual cost of establishment being debited to the project under '68-' in the accounts of the years prior to 1952-53 does not therefore arise.

Yours faithfully,

Sd/ M.A.Siddiqi

Deputy Accountant General

Copy: BR/16-5.

Sme copies

No. G.R.15

Office of the Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar, 16th May 1952.

To

The Chief Engineer to
the Government of Bombay,
Public Works Department,
Bombay-1.

Subject:- Ghataprabha Left Bank Canal Division:
Change in classification of the-

Reference: Government Resolution, P.W.D., No. 9220/36, dated the 11th January 1952.

2. I forward herewith copies of the marginally noted communications and state that prior to the issue of orders contained in Government Resolution referred to above, the expenditure on the Establishment employed on the Ghataprabha Left Bank Canal scheme was debited to the head " 50 Civil Works-State". With effect from 1st April 1952, the expenditure on Establishment is to be debited to the head " 68- Construction of Irrigation" and funds are also provided under that head. The principle of debiting only the actual cost of Establishment to Ghataprabha Left Bank Canal Capital account instead of a percentage, having been accepted by Government, it would be incorrect to debit part of the establishment on a percentage basis and part on actual cost. It is therefore necessary for purposes of proforma Capital and Revenue Accounts to adopt the actual cost on Establishment even for previous years. The Accountant General, Bombay was accordingly requested to send the Capital and Revenue Accounts of the work after adjusting the previous cost against this head. The Accountant General however informs that as the orders are to take effect from 1st April 1952, the actual cost of Establishment etc. being debited to the Project under "68 Construction of Irrigation" in the accounts of the years prior to 1952-53 is not necessary. But, for the compilation of correct proforma capital and revenue accounts of the Ghataprabha Left Bank Canal Scheme, it is necessary to show expenditure on the Establishment prior to 1952-53 also under "68- Construction of Irrigation-". Government may please be moved to issue necessary orders in the matter.

(i) Supdtg.Engineer, Karnatak Irrigation Dharwar's No.G.R.15 of 5-3-1952.

(ii) Accountant General, Bombay's No. WM Statistics-140 of 14-4-1952.

Accompts:
as above.

Superintending Engineer, K. I. C.

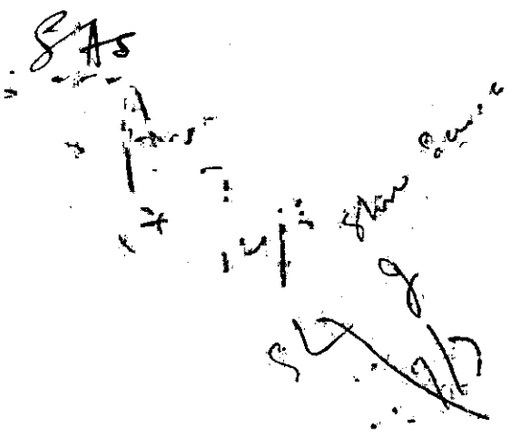
BR/16-5.

220/36/47556

B.B. Block

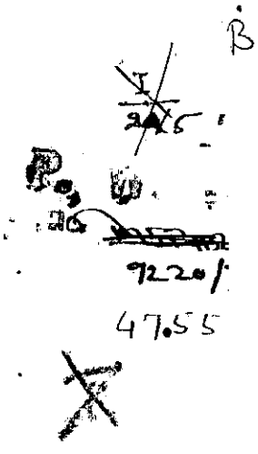
The file containing G.R. No 9220/36/47 that 11-1-1952 has been referred us to the 2nd on this 24-4-1952. That Deptt. was kept expedited on 21st inst. Its' return may be awaited.

26/5/52



E.I.R.

B.



5

9220/36/34895

P W.D.

B. Br.

(with 8640/36) The F.D. expedited under No. 9220/36/34895-B, dt. the 22/5/52, for return of pps. No. 9020/36/34985-I, re "Classification of expdre. on estbt. of the Gangapur Store D refd. no to that Deptt. under No. 9220/36/34895 (with 8640/36), dt. the 24th/4/52.

S.T.B. 21.5.52

21/5

21/

Issued 22/5/52 NBR

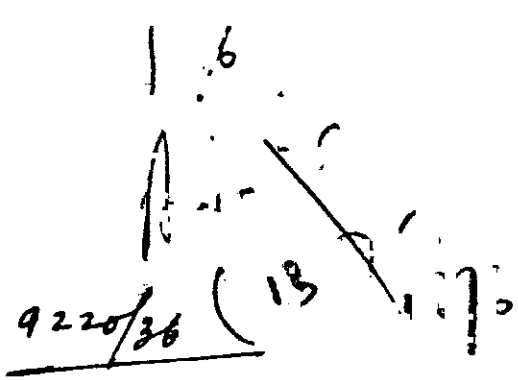
P.W.D

B. Br. The F.D again expedited under No. 9220/36/34895-B, with 17-6-1952

13/6

Issued 17-6-52 NBR

Reptd 18/6/52



9220/36 (13

BR

Q400

The 70 expeditus under No.

Issued 14-7-52

9220/36/34895-B, dtd 14-7-52.

14/7/52

Supdt.

P/See Govt. Letter No. 9220/36-X, dt. 19-2-1953.

Letter.
No. 6685 of 1952.

Deccan Irrigation Circle,
Poona, 1 30th July 19

To

The Chief Engineer,
Public Works Department, Bombay 1.

Subject:-Classification of expenditure on Establishment of the Gangapur Storage Division.

Reference:-This office letter No.3193 dated the 10th April 1952.

2. Government may kindly be moved to issue orders early in respect of change of classification of expenditure on Establishment of the Gangapur Storage Division from " 50 C.W.State " to " 68 Construction " as proposed in this office No.3193 dated 10-4-1952.

92-20/35/3489 dt. 24-4-52.

Superintending Engineer, D.I.C.

3.28.7.
compd by

10/36/71827

Sept. 52

P.W.D.

the main papers containing S.E.'s letter quoted overleaf have been referred up to the P.D. on the 24-4-1952. That Deptt. was last expedited on 14-7-52. The return of the main papers may be awaited.

Sept 18/52

Expedite again on 6/8/52. 4 weeks.

6/8/52

18/8/52

For further discussion of the S.E.'s letter please see E-2, P.W.D. No. 9220/36-X, at page E-2-1953

3117

9220/36

71827

9

9220/26/7182

Plot

B.B.

The T.D. expenditure under No. 9220/26/7182-B/IV

of the 6-8-1952

4/8/52

6/8

Issued 6/8/52

Stupdt.

(22-11-52) 6/8

11

No. G-19

Office of the Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar (Post Box No.28),
11 December 1952.

To

The Chief Engineer to Government,
Public Works Department, Bombay-1.

Subject:- Ghataprabha Left Bank Canal Division:
Change in the classification of...

Reference: This office letter No. G-19 dated the 5th September 1952.

The favour of an early reply in the matter is requested.

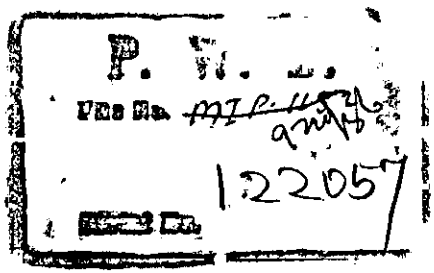
Superintending Engineer, K.I.C.

BR/16-12.

12

FP 2.1.12

J
T9112



J V
18·12 12

3. MIP.1152/1220 5-7

P.W.D.

T. Bx.

submitted

Thos X. Bx.

Ref. to deal with
further as the
previous subject has
been transferred
to that Bx under
MIP 1152/63475
dated 11-9-52

DD.
5/1/53

& Plate
61

13 +7T

No. G.R.-15

Office of the Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar(Post Box No.28),
31st Decr. 1952.

To

The Chief Engineer to Government,
Public Works Department, Bombay-1.

Subject:- Ghataprabha Left Bank Canal Divn.
Change in classification of the-

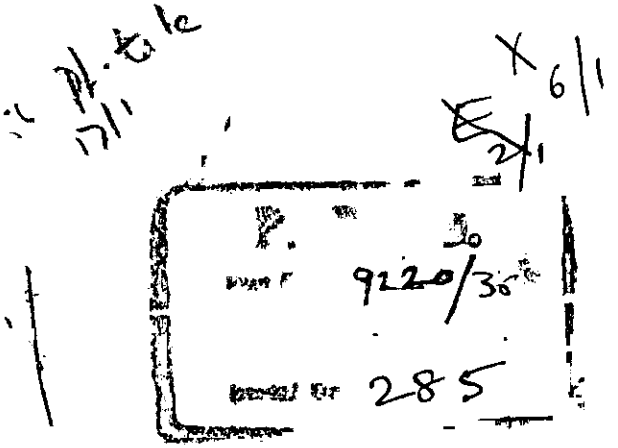
Reference: This office letter No. G.R.15 dated the 16th May 1952.

The favour of an early reply in the matter is requested.

Superintending Engineer, K. I. C.

BR/31-12.

~~100~~ 14



15 — 9220/36/285

XPW. PWR.

Submitted ~~on~~.

2/- Please see the letter from the S.E. K.I.C. Nbl 13 within. The letter No. E-19, dated the 5-9-52, ref to at ~~A~~ 'A' on p. 11 ante is not traceable in spite of a thorough and careful search made by the Branch Searcher. The S.E. may therefore be requested to furnish a copy ~~of~~ the letter.

3/- Neey. draft is put up for approval.

3-3-53

ASE(I)

9220/36/285

17.

No. 9220/36-ix

Delta

P.W.D.
B.E. (Bombay No. 1)
6th March 1953

To

The Superintending Engineer,
Karnatak Irrigation Circle

Subject:- Ghataprabha Left Bank Canal Dn.
Change in the classification of P.11.

Reference:- Your letter No. E.19, dated the 17-12-52.

2/- ~~Copy of~~ your letter No. E.19/197 dated the 5th September 1952, refers to in your letter dated the change in P.11 is ~~appears~~ not traceable. A copy thereof may

therefore

Letter.

No.9220/36-X.

Public Works Department,
Bombay Castle (Bombay No.1),
6th March 1953.

To

The Superintending Engineer,
Karnatak Irrigation Circle.

Subject:- Ghataprabha Left Bank Canal Division:
Change in the classification of - .
....

Reference:- Your letter No.G.19, dated the 17th December 1952.

2. Your letter No.G.19, dated the 5th September 1952, referred to in your above letter is not traceable. A copy thereof may therefore be furnished at an early date.

By order and in the name of the Governor of Bombay,

7/3/53

Assistant Secretary to the Government of Bombay,
Public Works Department.

6/3/53

D.A.-Nil.

SEMDC's - fullw correspondence
Please see file No 92207/36/32152

(7)
Being dealt with
separately.

Copy of Superintending Engineer, K.I.C., Dharwar's letter No. G-19 dated the 5th September 1952, addressed to the Chief Engineer to Government, P.W.D., Bombay.

Subject:- Ghataprabha Left Bank Canal Division
Change in the classification of.....

" Reference: G.R., P.W.D., No. 9220/36, dated the 11th January 1952.

2. According to the orders contained in the above G.R., the expenditure incurred on account of office and out-door staff employed for the execution of Ghataprabha Left Bank Canal project is now being debited to the head "68-Construction of I.N.E.& D.Works". At the time of submitting the proposals, it was intended that the expenditure on such staff as is employed for the actual execution of the project should only be debited to "68" and not the expenditure on account of the permanent staff which is employed for the maintenance of the Gokak Canal and other miscellaneous work in the area, as the expenditure on such account will be correctly debitable to "50-Civil Works- State." It is, however, observed that the budget grant for the permanent staff mentioned above has been sanctioned under the head "68-Construction of Irrigation etc."

It is, therefore, requested that the Budget grants under the following primary units may kindly be transferred from "68" to "50 Civil Works- State".

Page 937 of Printed Budget.

(b) Pay of Estt. · Permanent ...	Rs.	2,600/-
(c) Allowances, Hon.etc.		
(i) Travelling allce:	Rs.	200/-
(ii) Dearness allowance.		2,040/-
	Rs.	4,840/- "

TRUE COPY

Copy
BR/14-3.

Head Clerk to
Supdtg. Engr., K. I. C.

23

No. G-19

Office of the Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar, 16th Mar. 1953.

To

The Chief Engineer to Government,
Public Works Department, Bombay-1.

Subject:- Ghataprabha Left Bank Canal Division:
Change in the classification of...

Reference: Government letter, P.W.D., No. 9220/36-X, dated the 6th March 1953.

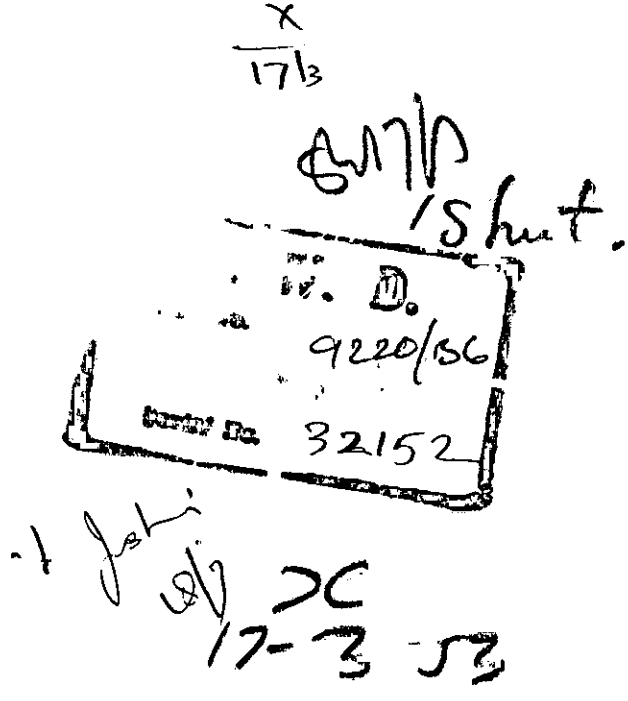
A copy of this office letter No. G-19, dated the 5th September 1952 is sent herewith as desired.

Accompts:-

1 copy of letter.

Superintending Engineer, K.I.C.

BR/14-3.


W. D.
9220/SC
32152

2-5

No.G.R.15. Office of the Superintending Engineer,
Karnatak Irrigation Circle
Dharwar: Post Box No.28.,
Dated:-16th May 1952.

To

The Chief Engineer to Government,
Public Works Department,
Bombay.

Subject:- Ghataprabha Left Bank Canal Division:
Change in classification of the-

Reference:- Government Resolution, P.W.D., No. 9220/36, dated the 11th January 1952.

2. I forward herewith copies of the marginally noted communications and state that prior to the issue of orders contained in Government resolution referred to above, the expenditure on the Establishment employed on the Ghataprabha Left Bank Canal scheme was debited to the head "50 Civil Works-State". with effect from 1st April 1952, the expenditure on Establishment is to be debited to the head " 68-Construction of Irrigation" and funds are also provided under that head. The principle of debiting only the actual cost of Establishment to Ghataprabha Left Bank Canal capital account instead of a percentage, having been accepted by Government, it would be incorrect to debit part of the establishment on a percentage basis and part on actual cost. It is therefore necessary for purposes of proforma Capital and Revenue Accounts to adopt the actual cost on Establishment even for previous years. The Accountant General Bombay was accordingly requested tosend the Capital and Revenue Accounts of the work after adjusting the previous cost against this head. The Accountant General however informs that as the orders are to take effect from 1st April 1952, the actual cost of Establishment etc. being debited to the Project under "68 Construction of Irrigation " in the accounts of the years prior to 1952-53 is not necessary. But, for the computation of correct proforma capital and Revenue accounts of the Ghataprabha Left Bank Canal Scheme, it is necessary to show expenditure on the Extablishment prior to 1952-53 also under "68 - Construction of Irrigation ". Government may please be moved to issue necessary orders in the matter.

i) Supdtg. Engineer, Karnatak Irrigation Dharwar's No.G.R.15 of 5-3-1952.

ii) Accountant General, Bombay's No. WM statistics - 140 of 14-4-1952.

Accompts.

As above.

Sd/- A.G. Naik.
Superintending Engineer, K.I.C.

P.T.O....

26

Copy of letter No.G.R.15 dated 5th March 1952 from the Supdg.Engineer,K.I.C., addressed to the Accountant General, Bombay regarding "Ghataprabha Left Bank Canal Dn.- change in the classification of.."

...

" Reference: G.R., P.W.D., No. 9220/36 dated 11-1-1952.

Capital and Revenue Accounts of the Ghataprabha Left Bank Canal Scheme after duly correcting the old ones may please be supplied as actual charges of Establishment and Tools and Plant on the scheme will have to be debited instead of a percentage. "

Copy of Deputy Accountant General, Bombay's No.WM-Statistics-140, dated 14-4-1952 addressed to the ~~Accountant General~~ Supdg.Engr., K.I.C.~~,Bombay~~ regarding Change in classification of Ghataprabha Left Bank Canal Division.

...

" With reference to your No. G.R.15 dated the 5th March 1952, I have to invite your attention to para 3 of the G.R., P.W.D., No. 9220/36 dated 11-1-1952 in accordance with which the orders contained in paras 1 and 2 of the Govt.Resolution are to take effect from the 1st of April 1952. The question of the actual cost of establishment being debited to the project under 68 in the accounts of the years prior to 1952-53, does not therefore arise. "

True copies.

Headclerk to
Supdtg.Engr., K.I.C.,Dharwar.

27

No.G.R.15.

Office ofthe Superintending Engineer,
Karnatak Irrigation Circle,
C.V.Dharwar: Post Box No.28.
Dated:- 24th March 1953.

To

The Chief Engineer to Government,
Public Works Department,
Bombay.

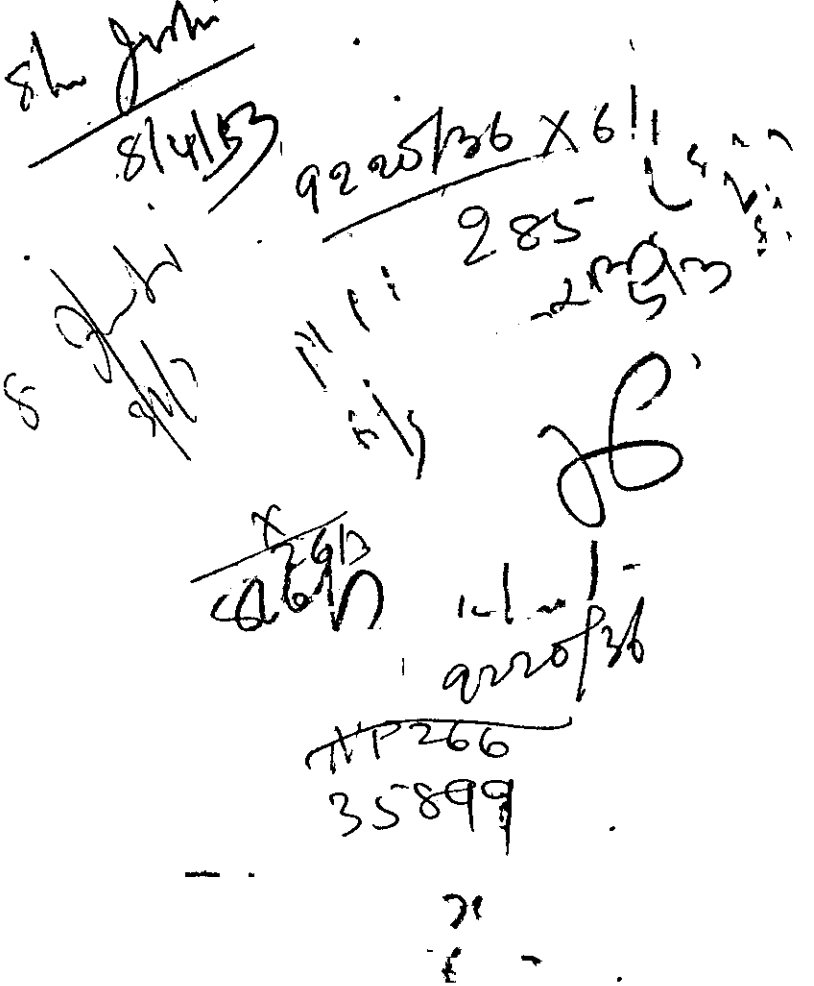
Subject:- Ghataprabha Left Bank Canal Dn., - change in classification of the -

Reference:-This office letter No.G.R.15 dated 16th May 1952 and subsequent expeditor No.G.R.15 of 31-12-1952.

A copy of this office letter mentioned above is enclosed herewith for ready reference and early orders are requested in the matter.

Superintending Engineer,K.I.C.

VBJ/19-3.



Ghataprabah Left Bank
Canal Division.
Change in the classification
of -

GOVERNMENT OF BOMBAY.
Public Works Department.
Resolution No.9220/36.
Bombay Castle (Bombay No.1),
11th January 1952.

Read Government Resolution No.9220/36, dated 14th April 1948.

Letter from the Superintending Engineer, Karnatak Irrigation Circle, No.G.R.15, dated 17th June 1950.

"Agreeably to the orders contained in Government Resolution (Public Works Department) No.9220/36 dated the 14th April 1948, a new Division called the Ghataprabha Left Bank Canal Division has been created under this Circle, with effect from 8th July 1948, entirely for 'constructing the Ghataprabha Left Bank Canal, miles 0 to 44', the cost of which is debitable to the head '68 - Construction of Irrigation, Navigation, Embankment and Drainage Works - Post-war Reconstruction and Development Programme'.

2. The expenditure incurred on account of office and outdoor staff employed on temporary Establishment for execution of the above project as also for 'Tools and Plant' is at present being debited to the head '50 - Civil Works - Ordinary'.

3. Since the above Establishment in the Ghataprabha Left Bank Canal Division is exclusively and specifically employed on the canal construction work, the cost of which is debited to '68 Construction, etc.' it would appear more appropriate if the actual cost of all temporary Establishment employed in connection therewith is also debited to the head '68 - Construction, etc.' instead of to '50 - Civil Works'. In addition to this, half the cost of Establishment in this office as also such proportionate cost on account of Public Works Department Secretariat Establishment as may be fixed by Government, are proposed to be charged to the head '68 - Construction', and also write back to this head the previous two year's expenditure, i.e., 1948-49 and 1949-50. This would give a correct debit of establishment charges to this major work for which Capital and Revenue Accounts are kept and would not inflate or deflate the cost due to extraneous causes which have no bearing on the work.

4. It is therefore requested that Government may, in your concurrence, be kindly moved to issue necessary orders in the matter as early as possible."

Read Government Letter No.9220/36-B, dated 14th July 1951.

Read letter from the Superintending Engineer, Karnatak Irrigation Circle, No.G.R.15, dated 7th September 1951.

RESOLUTION. - Government is pleased to direct that the classification of the Ghataprabha Left Bank Canal Division in the Karnatak Irrigation Circle should be changed from the head "50 - Civil Works - State" to the head "68 - Construction of Irrigation, etc.".

2. One-third of the cost of the Superintending Engineer, Karnatak Irrigation Circle, and his office should be debited to the Ghataprabha Left Bank Canal under the head "68". Similarly, Secretariat charges at 1 per cent. of the works outlay in the Ghataprabha Left Bank Canal Division should be debited to the head "68".

3. .....

30

3. These orders should come into force with effect from the 1st April 1952.

By order of the Governor of Bombay,

K. G. BHATE,
Deputy Secretary to Government.

G.R. No.9220/36, P.W.D., dt. the 11th January 1952.

To

The Finance Department,
The Chief Engineer, Public Works Department,
The Superintending Engineer, Karnatak Irrigation Circle,
The Accountant General, Bombay,
(through the Finance Department),
The Executive Engineer, Ghataprabha Left Bank Canal Division.

CLASS III.

No. of 1952.

Copy forwarded for information and guidance to -

BAK
11/1/52.

9220/36/35899

P. W. D.
"B"

Please see the copy of the S.E., K.I.C's letter No. G-1[illegible] dated the 5.9.1952 at page 21 ante. In G.R. No. 9220/36, dt the 11.1.1952, the classification of the Ghatprabha Left Bank Canal Division was changed from the head "50-C.W.-State-Estt to the head "68-Const. of Irrign., C.W." to take effect from 1952-53. The S.E. now states that the whole establishment in the Ghatprabha Left Bank Canal Dn., is not employed in the construction of the Ghatprabha Left Bank Canal Dn., and that certain permanent establishment is employed on maintenance of the Gokak Canal which should be debited to "50-C.W.-Estabt." He therefore requests that the grants amounting to Rs. 4,840, in the aggregate, as shown in his letter within required for the estabt. employed on maintenance of Gokak Canal and which is shown under 68-in the Budget of 1952-53 may be transferred from the head "68-Const. of Irrigation, etc." to the head "50-C.W.-State".

2. It may be explained that the establishment employed on the maintenance of the Gokak Canal is not treated as special estabt. and is therefore correctly classifiable under the head under which the Ghatprabha Left Bank Canal Dn. is classified viz. the head "68-Const. of Irrign., etc." According to in appendix 5 of the Bombay, P.W.D. Manual Vol. II, the proportionate cost of the estabt. employed on the maintenance of & repairs of the Gokak Canal will be debited on pro rata basis to the head "XVII-Irrign., etc." with corresponding credit to the head "68-Const. of Irrigation etc." In the circumstances the S.E. may be apprised of the position after U.O.R. to the A.G., Bombay

3. The S.E. has also raised another point re: necessity of having figures etc. of Revenue and Capital accounts for the purposes of pro-forma accounts for the years previous to 1952-53 in respect of the establishment for the Ghatprabha project.

4. According to the orders issued in G.R., P.W.D., No. 9220/36, dt. the 11.1.1952, the orders regarding the change in....

B20/36/35877 32 ON 1'1

in the classification of the Ghatprabha Left Bank Canal Dn., from the head "50-C.W." to the head "68-Const. of Irrigation, etc." to take effect from 1st April 1952. Please see the S.E., A.I.C's letter No. GR 15, dated the 16.5.1952. For the reasons given therein the S.E. considers that for the purposes of pro-forma Accounts & the Capital Revenue Accounts the actual expenditure incurred on the establishments employed on the Ghatprabha Left Bank Canal prior to the 1st April 1952 should be debited to the Ghatprabha Left Bank Canal instead of debiting such cost on percentage basis.

5. As the accounts of the years up to 1951-52 are closed it will not now be possible to carry out any changes therein, However the A.G., may be requested u.o. to advise whether such adjustments can be made in the Pro forma Accounts, as suggested by the S.E.

This 0.12-(2).

S.G./9-4-53.

19/4/53

11/4

11/4

D.S. (Acc.)

(to A.G. Bombay)

ACCOUNTANT GENERAL'S
20 APR. 1953

20/4

16/4

16/4

33

A.G'S OFFICE.
BOMBAY.

Returned with compliments to the P.W.D.

2/- This office agrees with the view expressed in para 2 of P.W.D. Note dated 14.4.53..

3/- As regards the adjustment in respect of Establishment and Tools and Plant charges for the period prior to 1.4.52 it may be stated that the Estt. & T.. & P. Charges have already been debited to the Project on percentage basis as per orders then in force and have been shown in the Administrative Accounts of the Project for the respective years. It is not therefore necessary to carry out any retrospective adjustment a s suggested by the Superintending Engineer, K.I.C.

S.A. Sharma
D.A.G. (W)

U.O.R. to the Secretary to Govt. of Bombay
P.W.D.

U.O.R.NO. PW.V.189 dated 6 MAY 1953

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lgm.2/5/

B/8/5

Q220/36
54073

8/5
9/5

8-5-53

vide para 2 of this U.O. referred to above

B.B.

P.W.D.

Submitted with reference to this Dept. pp.31-32 U.O. dated the 17-4-1953

2. The A.G. has pp.33 agreed with this Dept. proposal made in para 2 of the office U.O. dated the 10-4-53

3. As regards proposal made in para 4 of the office U.O. pp.29-30

1920/36/54073

above the A.G's considers that it is not necessary to carry out any retrospective adjustment as suggested by the S.E., K.G.C. in his D.O. letter dated 26 with. The A.G's view may be accepted.

4. These papers may be referred back to the F.D. for concurrence.

Thro' Sr. D.E.(9)

9/5/53

11/5/53

D.E.(B)

Note to the F.D. of 13-5-53.

(Up to F.D.)

FINANCE DEPARTMENT
Rec No 2228
Date 14-5-53
Serial No 5182

Finance Demi (Br V)

Seen and returned to F.D.

2. F.D. may agree with the views expressed by the A.G. in his note overleaf.

25/5

1920/36

58920
A.F.(B)

18/5/53

Note to F.D. dt. 18.5.53

B

9220/36/58/20

B.B.

C.W.D.

Submitted with reference to this Deptt. C/F pp 33-34 dated the 13-5-1953.

2. The draft put up for approval may please.

This JOR. & SE (D)

7/7/53

6/7/53

[illegible]

D.S.(RE)

11/7

CE(D)

this will result in a wrong picture of the actual cost of the project & will upset to a certain extent the financial forecast. The same difficulty will arise in case of garages.

Z

Asstt.

SL Josh.
15/7/53

Letter.

No. 9220/56/117784-A.

P.W.D.
B.C. (Bombay Pol)
July 1953.
~~August~~
~~Nov.~~ Nov. 1953.
19 ~~De~~ March 1954.

To

The S.E., K.G.D.C.

Subject:— Ghataprabha Left Bank Canal Dn:-
Change in the Classification of the

Ref:- your letters Nos G.R.-15, dt the 16-5-1952 and
~~G.R.-16~~ G.R.-19, dt the 5-9-1952.

I am directed in regard to your suggestion made in your
letter No G.R.15, dt the 16-5-1952 re: debiting the actual
expdr. incurred on the estabt engaged on the Ghataprabha
Left Bank Canal prior to 1st April 1952 for the
purposes of Proforma Accounts and Capital Revenue
Accounts, to state that the A.S. Chief
has advised that as the Establishment and Tools
and Plant Charges have already been debited
to the Project, viz Ghataprabha Left Bank
Project on percentage basis as per orders ~~then~~
~~in force~~ in force and have been shown in the Administrative
Accounts of the Project for the respective years,
it is not necessary to carry out any ~~restrospect~~ retrospect adjustment
as suggested by you.

3.....

9220/36/5892

3. With refec. to your letter No. 919, dt. 15-9-1952, I am to state that the establt. employed on the maintenance of the Gokak Canal is not treated as special establt. and is therefore correctly classified under the head under which the Ghataprabha left Bank Canal &c. is classified viz. the head "68-Const. of Irrigation." According to Rules in appendix 5 of the P.W.D. Manual Vol. II, the proportionate cost of the establishment employed on the maintenance and repairs of the Gokak Canal will be debited on pro rata basis to the head "XVII — Irrign. etc" with corresponding credit to the head "68- Const. of Irrign., etc."

W.A.W.L.

By order., etc.

A.S. to the S.O.J.B.

P.W.D.

Copy forwarded to :-

The T.O.

The A.S. Bijay. with refec. to his ltr No. P.W.D. 169, dt. the 6-5-1953.

6/7/53

+ 39

No.W.M.Statistics/2145 Office of the Accountant General,
Bombay 26 June 1953.

To
The Secretary to the Govt. of Bombay,
Public Works Department,
Bombay.

Subject:- Change in classification of Ghatprabha Left Bank Canal Division.

Sir,

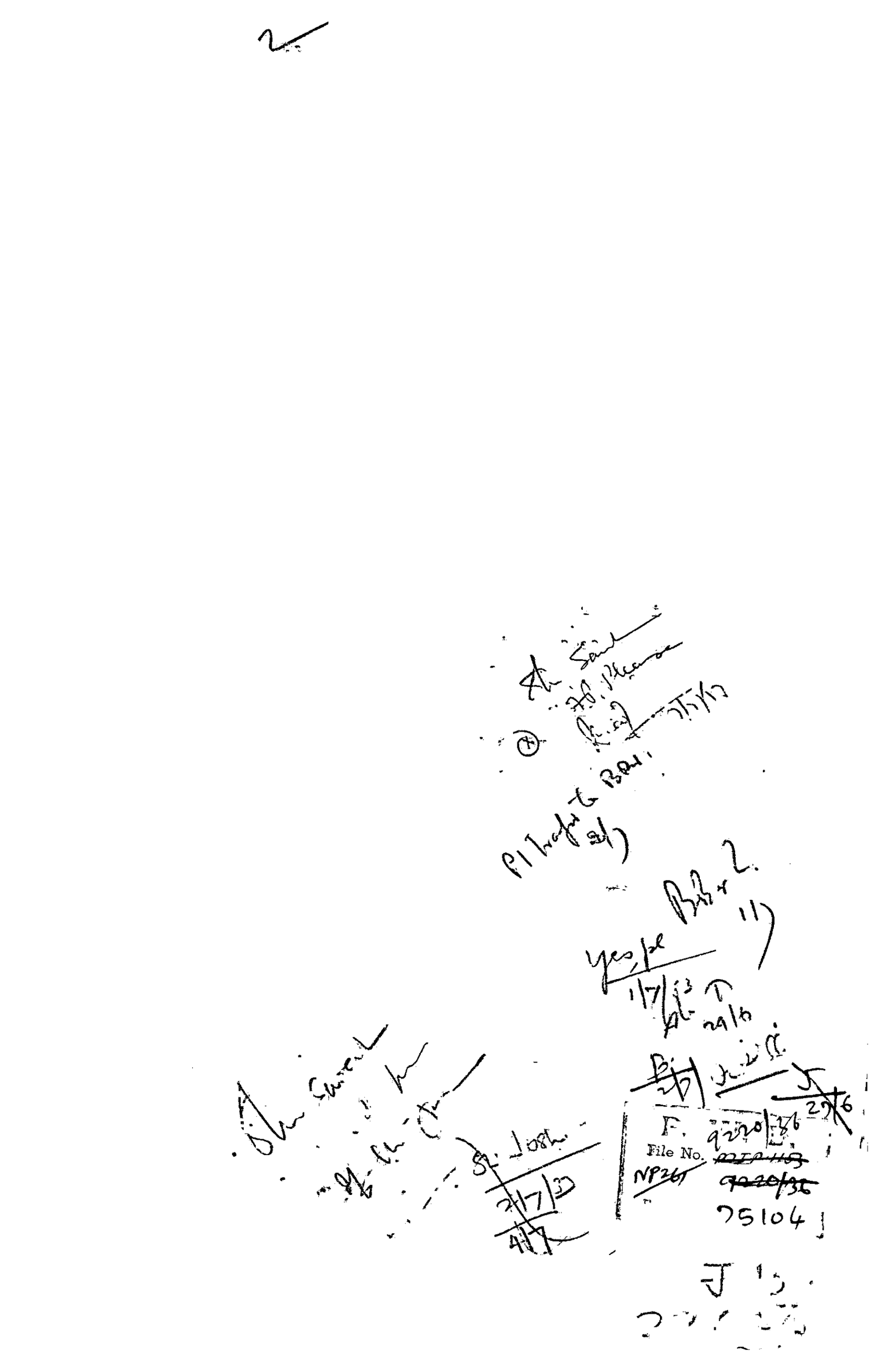
According Govt. Resolution Public Works Department No.9220 36 dt.11.1.1952 the Ghatprabha left Bank Canal Division has been classified under the major head "68 Construction, etc." and the cost of establishment pertaining to that Division is debited to the same major head. It is, however, found that the Ghatprabha Left Bank Canal Division is incurring expenditure on the Gokak Canal Ist Section and Storage works by debit to the major head "XVII Irrigation, etc.". The establishment of the G.L.B.C. Division will, therefore, have to be distributed rateably between the two major heads mentioned above as required by Article 42 of Code, Vol. III.

2. It is requested that Government may kindly be moved matter and orders issued in the Government Resolution refe to above got suitably modified.

Yours faithfully,

S. A. Sharma
Deputy Accountant General.

Sl. Rwd



GUM LINE 41

MEMORANDUM.

No. WM-Statistics-3315 Dated the 12 AUGUST 1953.

From THE ACCOUNTANT GENERAL, BOMBAY.

To THE SECRETARY TO THE GOVERNMENT OF BOMBAY, PUBLIC WORKS DEPARTMENT, BOMBAY (1).

Subject.... Change of Classification of the Ghatprabha Left Bank Canal Division.

Sir,

I have to invite a reference to this office letter No. WM-Statistics-2145 dated 26-6-1953 on the subject cited above and request the favour of an early reply thereto.

Yours faithfully,

S A. Sharma

DEPUTY ACCOUNTANT GENERAL.

sgk/19-8

S.—185.
MFP—144 General—6923-50—(M-149)—19-7-50—40,000 Pads.

O. I. G. S.

To

.....

.....

.....

.....

.....

BR. P.W.D.

In G.A., P.W.D., No. 9222/36, dtd 1.29
11-1-1952 orders to change the classification
of the Chatafrabha Left Bank Canal Dn.
in the K.D.C. from the head "50-
Civil Works - State" to the head "68-Contt.
of Irrigation" were issued. The S.E.,
K.D.C. for the reasons given in his letter
at page 25 ante the S.E. considers that
for the purposes of Pro-forma Capital
and Revenue Accounts the actual expenditure
incurred on the establishment on the Chatafrabha
Left Bank Canal prior to 1-4-1952 should
be debited to the Chatafrabha Left Bank
Canal instead of debiting such cost on
percentage basis. As advised by the
A.S., Orissa, in his ltr at page 33 ante
it was...

it was proposed to inform the S.E. that as the establishment and tools and Plant Charges have already been debited to the project viz. Chatapuddha Left Bank Canal Project. on percentage basis as per orders then in force and have been shown in the administrative accounts of the project for the respective year, it is not necessary to carry out any retrospective adjustment as suggested by the S.E vide proposal draft at pages 36-37 ante.

2. Personal in this connection is however invited to the C.E. (P)'s note on page 35 ante wherein it is observed by him that non-changing of classification would not represent a correct picture of the actual cost of the project and would to some extent affect the financial forecast. This will also be a case with the Rangapur Project. It seems...

seems appropriate to follow the procedure suggested by the S.E. in order to have a correct picture of the major project such as Ghataprabha Left Bank Canal, which is concurred in by the C.E.(S). The A.S. may be requested to reconsider the proposal as a special case and suggest a suitable procedure therefor.

3. With regard to the A.S.'s letter on page 39 ante, the orders sought for by the A.S. will be issued on finalisation of issue raised in the preceding para. The A.S. may be requested to treat this case as 'Immediate'

Thro' JB & SE(S)

21/9/53 18/9/53

21/9/53

21/9/53

ACCOUNTANT GENERAL'S OFFICE. BOMBAY.

Immediate

U.O. to the A.G. B'bay, dd. 22. Sept. 1953

3291 WM 168

21/9/53

46

A. G's Office, Bombay.

Returned with compliments, to the Government in the Public Works Department, Bombay.

As already stated in para 3 of this office U.O.R. No.PW V/189 dt.6-5-53, no further adjustment in respect of the establishment and tools and plant charges for the period prior to 1-4-52 is necessary in view of the fact that a proportionate share on account of the same has already been charged to the Project at the rates prescribed by Government from time to time.

D. A. G.(W)

W.O.R. to the Secretary to the Government of Bombay, Public Works Department, Bombay No.I. No. WM-Statistics-158 dt. the 6/10 Oct.,1953.

SKG/ 5/10

P. W. D.
File No. 9220/36
Part I No. 117784

9220/36/117784

P.W.D.
X

pp 43-45

Submitted with reference to this Deptt. u.o.r. dated the 22-9-1953.

2. Please see the A.G.'s u.o.r. dated the 6-10-1953 at page 46 ante. It will be seen therefrom that as already stated by him in his u.o.r. No.P.W.V 189, dt. the 6-5-53 at page 33 ante no further adjustment in respect of establishment and toods and plant-charges for the period prior to 1-4-1952 is necessary in view of the fact that a proportionate share on account of the same has already been charged to the Project at the rates prescribed by Govt. from time to time. It is for consideration whether the A.G's remarks may be accepted. If agreed to, the draft orders proposed at pages 36-37 ante may issue.

3. The necessary action on the A.G.'s letter on page 39 ante will be taken thereafter.

This JBr & DE(P)

Yes.
WNO
7/11

2
VAP/26/10

26.10.53 26/10/53 26/10/53

189
27/10

27/10/53

D. Secy

2
3.11.53

CE(P)

Secy
WNO
7/11

Issue draft pp 36-37
Keep O/C
9/11/53

FA & CAO

10/11

9225/36/II Revn.

XB.

Dept.

Re-submitted: f.47

1. Please see the office note/ * of date recorded on the papers bearing file No 9220/36/11778 submitted as Writers case No I.

* Slip 'B' pages 207-40 kept below.

3. Record is requested of point (iii) of the C.E.O.'s note at page 204 of the papers mentioned above. The orders proposed to be issued in C.L. at page 36-37 ante may be held over pending clarification on the points raised by the C.E.O. in his note mentioned above

⊗ # In file on the points raised by the C.E.O. in No. 9220/36 ref'd. n.o.w.

H.C. on 11-1-54 9/1/54

Dr (9 days) 9.1.54

Awl till 29-1-54
---- 21/1/54

Sh. Joshi
1/2

⊗ Pl. also state on what date the A.S. was expected.

* Shri Jain
Pl. state whether pt. iii 9.2.7. was in ce
Pl. state the date?
31/2/54

31/2/54

9220/36/13168

Copy

XBr

PWD

Submitted with refec. to this Deptt. Ltr dated the 11-1-74.

2. The A.E., Bhag, has clarified that apart from creating various complications in accounts of the years which have been finally closed, it is not permissible to write back the expenditure in question from the head "50 - Cap. - State" to "68 - Const of Irrig., etc", in accordance with the clause 4 of the Article 42 of the Account Code, Vol I. In these circumstances the question of the change of classification from the restrospective effect may not perhaps be pursued further. If this is approved, the proposed draft orders on page and may issue.

3. In the file No 9220/36/117784 a similar question has arisen re. the Ghataprabha Project.

Project this case will be dealt with in the light of the orders given on the present case.

sd/ M.A.J.
20/2/14

Thus JB, 20.2.14

Rasulamittal
Adv.

9220/36/11786

XBx

PWD

Re-submitted P 49

2. Pl. see the copy of the note at pages 51-52 ante, particularly para 3 thereof. This case may be kept in await pending decision thereon

Below 4/3/54

Asstt. Gr II 18-3-54

4/3/54

9220/36/117284

XR

Ko-subscribed p. 153

Draft

Q. Please see the E.A.P.450, No. 9220/36-X, of the 15-3-54... and the note underlying it.

The draft orders on pages 38-39 ante may now issue.

17/8/54

18/8/54

Slip A page 215 of file No 9220/36/13166 Kyp-below.

Issue pp 36-37

19/3 12 M

Letter.

No. 9220/36/117784 X. Public Works Department, Bombay Castle (Bombay No. 15th 23rd March 1954.

To

The Superintending Engineer,
Karnatak Irrigation Circle.

Subject :- Ghataprabha Left Bank Canal Division: Change in the classification of the--.

Reference: Your letters Nos. G.R.-15, dated the 16th May 1952 and G-19, dated the 5th September 1952.

2. With regard to your suggestion made in your letter, No. G.R.15, dated the 16th May 1952, regarding debiting the actual expenditure incurred on the establishment engaged on the Ghataprabha Left Bank Canal prior to 1st April 1952 for the purposes of proforma Accounts and Capital Revenue Accounts I am directed to state that the Accountant General, Bombay, has advised that as the Establishment and Tools and Plant charges have already been debited to the Project, viz. Ghataprabha Left Bank Project on percentage basis as per orders then in force and have been shown in the Administrative Accounts of the Project for the respective years, it is not necessary to carry out any retrospect adjustment as suggested by you.

3. With reference to your letter No. G.19, dated the 15th September 1952, I am to state that the establishment employed on the maintenance of the Gokak Canal is not treated as special establishment and is therefore correctly classified under the head under which the Ghataprabha Left Bank Canal Division is classified viz. the head "68-Construction of Irrigation". According to Rules in appendix 5 of the Public Works Department Manual Volume II, the proportionate cost of the establishment employed on the maintenance and repairs of the Gokak Canal will be debited on pro rata basis to the head "XVII-Irrigation, etc." with corresponding credit to the head "68-Construction of Irrigation, etc."

By order and in the name of the Governor of Bombay,

Assistant Secretary to the Government of Bombay,
Public Works Department.

Orders issued after consultation with the Finance Department.

D.A.- Nil.

Copy forwarded to -

the Finance Department,
the Accountant General, Bombay, with reference to his unofficial reference No.P.W.V.889, dated the 6th May 1953.

ISSUED Date 25/3

5
VSP
19/3/54

57

GUM LINE

MEMORANDUM.

No. WI Statistics /44 Dated the 08 APR 1954

From The A.G.Bombay

To The Secretary to theGovernment of Bombay, Public Works Department, BOMBAY.

Subject Ghatarabha Left Bank Canal Division -- charge at the classification of the ---

Sir,

It is presumed that the orders issued in para 2 of the Govt. letter, Public Work Department No.92 C/54, 117786-A dated 23-3-1954 will take effect from the year 1954-5 . Also, necessary provision of funds may kindly be made under the head "Establishment, viz, Construction and Irrigation" -Irrigation- in the year 1954-55 by reappropriation or otherwise .The establishment charges instructed by each above two heads will have to be exhibited in the accounts by means of debit and add entries under the respective heads in Govt. orders for opening of suitable sub-heads, shall otherwise kindly be issued.

The orders of the Public Works Department referred to above have not been confirmed by the Finance Department. A copy of this letter may therefore, please be forwarded to this office through the Finance Department.

Yours faithfully,

ddm.7.4.

DEPUTY ACCOUNTANT GENERAL

S.—185.

MFP—144 General—6923-50—(M-149)—19-7-50—40,000 Pads.

O. I. G. S.

To

.....

.....

.....

.....

.....

I/9

S/10227/13/6/21

W. D.
9220/86
47711

B

J. 6. 5.

9220/36/47711

57

P.W.D.

BBr

In view of para. 2 of the A.G's letter on p 57 ante, no copies of the G.L. on p 55 ante may be forwarded to the F.D. with a request to confirm the orders contained therein to the A.G., Bhag. The necy. copies thereof are kept at pp 61-63 post. Necy. action with refce. to para 1 of the A.G's letter will be taken after receipt of these papers from the F.D.

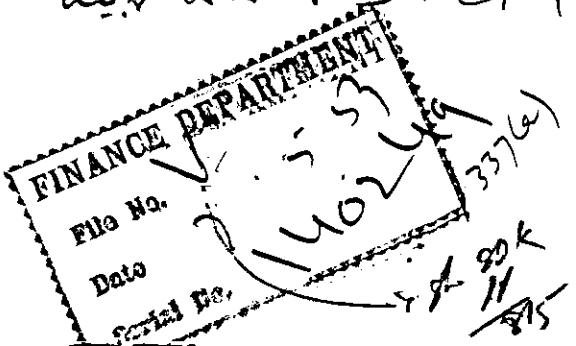
30.4.54

5/5/54

A.S.(E)

Copy to the F.D. 7/5/54.

5/5/54



Finance Department

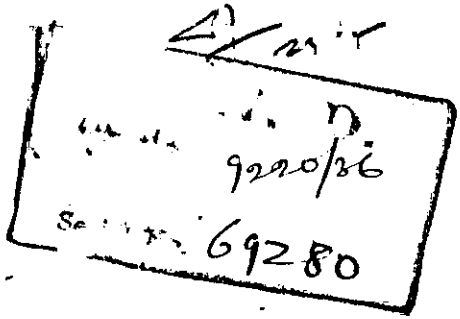
6.

The copy of the order here mentioned in the P.W.D. note over page has been forwarded by A.G. office. These papers may now be returned by P.W.D.

12/8/83

24

12/8/83
24/5/154.



A.I.(B)

26/5/84

28

P.W.D.

9220/36/69280.

61

P.W.D.

B.Br.

Submitted with refce. to the concluding portion of the O.N. p59 dated 30.4.54.

2. The orders contained in para 3 of the O.M. on p55 ante will take effect only with effect from 1-4-54. The A.G's presumption in para 1 of his letter may be confirmed. The S.E., K.I.C., will in the course of the year, apply for the necy. allotments by reappn. under the heads "68-Constn. of Irrign" and "XVII - Irrign" as required under the orders.

3. The Draft put up for approval may issue p63

19.6.54.

D.S.(Irr) 21/6/54

9220/36/69280

63

No. 9220/36-B. P.W.D.
Bc. (Bldg No. 1)
24th June 1954.

Subject:- Ghataprabha L.B. Canal &c.
Change in the classifn. of ti-.

The u.s.f.c. to the A.G., Bombay, and with refce. to his letter No. WM. Statistics/44 dt 8/4.54, is directed to state that his presumption that the orders issued in para. 3 of G.L. No. 9220/36/11.7784-X, dt 23-3-54, will take effect from 1-4-54 is correct. The S.E. is being requested to apply for the requisite funds under the head "68-Constn. of Irign" and "XVII - Irign." by reappropriation, and to show the distribution of estabt. etc. charges under the proper heads as suggested in the A.G.'s letter refd. to above, etc.

A.S. to the G. of B. P.W.D.

Copy, with a copy of the A.G.'s letter refd. to

64

forwarded to the S. E., K. I. C. for information and guidance in continuation of G. L. No. 9220/36/117784-X, dt 23-3-54. 155

dt 9.6.54.

Dsai 24/6/54

I D Date 25/6/54

Asstt Engr 26/6/54

Supdg Engr 26/6/54

Office of the Accountant General, Bombay

GOVERNMENT OF INDIA.

No. W.M.Stationery - 1604 MINISTRY.

Dated the 17 June 1954.

Subject :— Ghatprabha Left Bank canal. Division. - Change of classification of the - - -

The undersigned is directed to invite attention to the communication No W.M.Stationery dated 8.4.54 noted in the margin and to request ~~that the return of the file be expedited.~~ the favour of an early reply, enquiry how the case stands.

44/57

By Accountant General

S. 10.

MFP—1516 General—6772—(M-1570)—25 8-52—3,500,000.

ON INDIA GOVT. SERVICE.

To,

The Secretary to the Government of Bombay

Public Works Department

Bombay

67

9220/36
81865

B.Sr.

P.W.D.

Please see G.M. No. 9220/36-B, dt 24.6.54, the A.G. Bombay, has already been replied to vide reference. to his letter at p 57 and now quoted in the reminder card. No action is necessary on these papers which may be recorded.

12.7.54

Section.

69

D.O.No.G-19
Karnatak Irrigation Circle,
Post Box No.28,
Dharwar, 12th July 1954.

Subject:- Ghataprabha Left Bank Canal Division - Change in the classification of the.....

Reference:Govt.letter P.W.D.No.9220/36/117784 X, dated 23-3-1954 and Govt.Memo No.9220/36-B dated 24-6-1954.

My dear Telang,

I discussed the above matter with the Chief Engineer(Irrigation) on 3-7-1954.who advised that I should write again to have the actual amount of expenditure on establishment debited to the Project instead of a percentage so that Accountant General could be addressed afresh. This will mean only correction of the Proforma accounts and will not involve financial adjustment in the accounts of the previous years.

Before writing again, it would be better to know what exactly is the Accountant General's objection. I, therefore, request you to send me a copy of Accountant General's letter containing the objection.

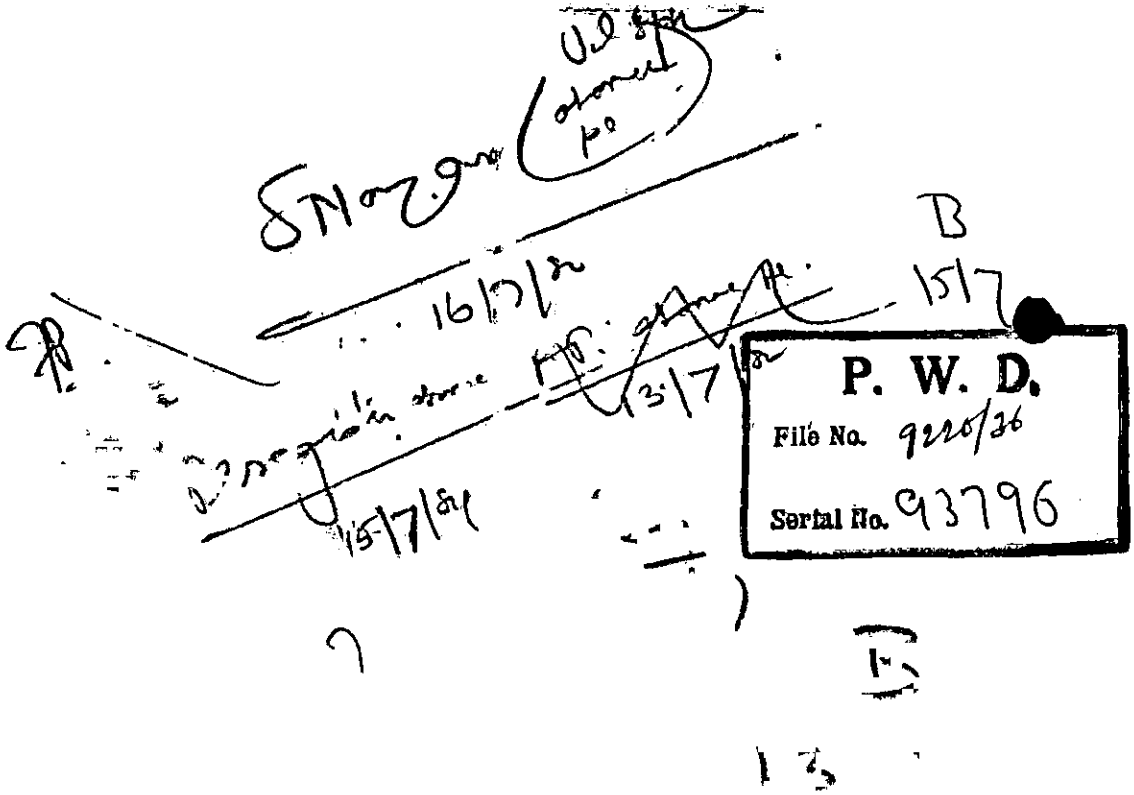
Thanking you,

Yours sincerely,

(A.G.Naik)

To

Shri A.D.Telang,
B.A.,B.E.,B.S.E(I),
Deputy Secretary to Govt.
P.W.D.Secretariat,Bombay.1.


P. W. D.
File No. 9220/36
Serial No. 93796

71.

D.O.No. G-19

Office of the Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar, 7th Aug. 1954.

Subject:- Ghataprabha Left Bank Canal Division.
Change in the classification of the...

Reference: This office D.O.No. G-19 dated 12-7-1954.

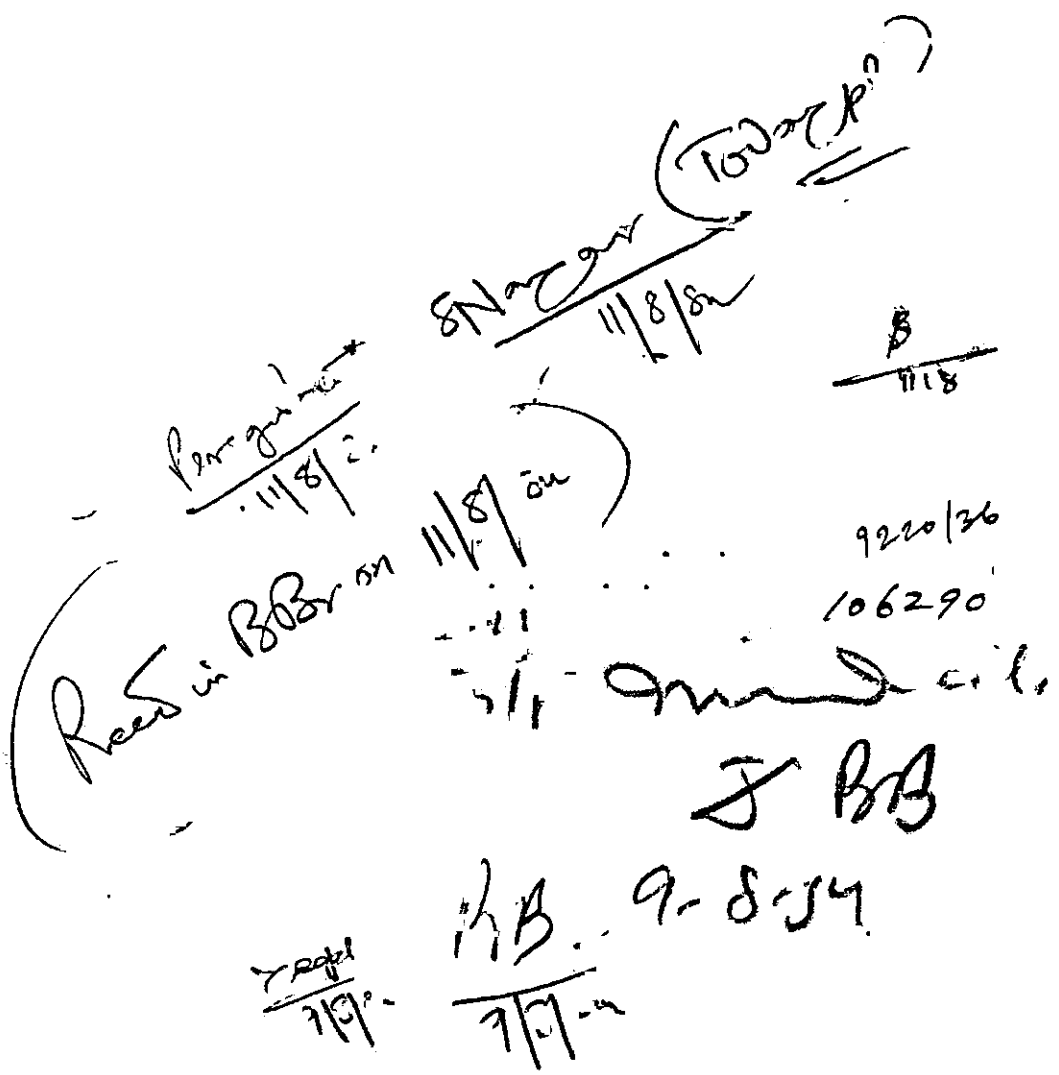
My dear Telang,

A copy of Government Letter to the Accountant General and Accountant General's reply thereto requested in the D.O.letter referred to above, may please be supplied early.

Yours sincerely,

To

Shri. A.D.Telang,
B.A., B.E., B.S.E.(I),
Deputy Secretary to Government
Public Works Department,
Bombay-1.



9220/36/106290

P. W. D.
B

These papers deal with the classification of expenditure on establishment under the Ghataprabha Project. Prior to 1-4-52, the expenditure on the establishment employed on the Ghataprabha Project was debited to the head "50-C.W. - Estabt.". The S.E.,K.I.C., proposed that the classification of cost of establishment employed on Ghataprabha and also half of the cost of his office together with usual Sectt. charges should be debited to the head "68-Construction of Irrigation etc." instead of to "50-C.W." That officer also suggested that the expenditure already incurred and debited to "50-C.W." should be written back to the head "68-Construction of Irrign. etc." This proposal was put up with a view of keeping a correct account of the total expenditure on the Project as a whole. If on the other hand the expenditure on "works" is debited to "68" and that on "establishment" debited to another Major head viz. "50-C.W." the cost of the scheme would remain deflated. In consultation with the A.G., Bombay and the F.D., orders were issued in Govt. Resoln. No. 9220/36, dated 11-1-52, that with effect from 1-4-1952, the classification of the Ghataprabha Left Bank Canal Divn. should be changed from "50-C.W." to "68-Construction of Irrign. etc." and that one-third of the cost of the S.E. K.I.C. and his office should be debited to "68-Construction of Irrgn. etc.". Similarly the Sectt. charges at 1% on the works outlay should also be debited to that head. The proposal of writing back the expdr. incurred prior to 1-4-52 to the head "68 Irrign. " was not accepted by Govt. under the advise of the A.G., Bombay. The question was again pressed for by the S.E.,K.I.C., in his letter No. GR.15, dated 16-5-52. In this connection attention is invited to the u.o.r. No. PW.V.189, dated 6-5-53, wherein the A.G., Bombay, did not agree to the proposed write back of expenditure prior to 1-4-52. The F.D. also agreed

with...

with the A.G., Bombay. Meanwhile, the question of classification of expenditure on "Estabt. Tools and Plant" in the Gangapur Storage Division was raised by the S.E., D.I.C. and it was decided that the expenditure on establishment in the Gangapur Storage Dn., and also one-sixth of the cost of the office of the S.E., D.I.C. and 1% Sectt. charges should be debited with effect from 1-4-54 to the head "68-Construction of Irrigation etc." instead of to "50-C.W." prior to that date. The S.E., D.I.C., also raised the question of writing back the expenditure, incurred since the commencement of the Project to "68-Construction of Irrigation etc.". The A.G., who was consulted in the matter, stated that under the then existing orders of Govt., cost of estabt. on the Gangapur Storage Dn. was classified under "50-C.W." and a proportionate share thereof was being charged to the Project at the rates prescribed by Government from time to time as required by clause 4 of the Article 42 of the Account Code Vol. No. I, and that, therefore, the proposal to write back the expenditure could not be accepted. The A.G. has further added that it would involve complications in accounts of the various years which have been finally closed. The S.E., D.I.C., was informed accordingly in G.L. No. 9220/36 X, dt. 15-3-54. On that basis, the S.E., K.I.C. was also addressed as in G.L., No. 9220/36/117784 X, dated 23-3-54.

2. It will be seen from the above that the A.G's. objection in writing back the expenditure as proposed by the S.E. is contained in his U.O.R. No. WM/Statistics/159, dated 6-10-53 and No. WM/Statistics/284, dated 28-1-54. If approved, copies of the A.G.'s u.o.rs. may be forwarded to the S.E. as per draft D.O. put up for approval.

12.8.54.

ka.12/8/54.

D.O. No. 9220/36-B. 75

P.W.D. Secrt.,
Bombay No. 1,
13 Aug. 1954.

My dear

P 71

With refce. to your D.O. letter No. G. 19 of 7.8.54, regarding change in classification of the Ghataprabha Left Bank Canal Division, I am to state that there were no Govt. Letters addressed to the A.G. Bombay, but the Secrt. papers were refd. to him unofficially wherein he raised objection to the proposal of write back of expdre. prior to 1.4.52 on the Ghataprabha ~~Project~~ L.B.C. Dn. Similar objection was raised in the case of Gangapur Storage Dn, the classification of which was changed from "50-C.W." to "68-Cost of Irrign" with effect from 1-4-54. The A.G's objections stand accepted by Govt. in both Cases.

S.L.A No. 3720/36 P 108

2. Copies of the A.G's U.O.Rs. No. WM/Statistics/159, & 6-10-53, and No. WM/Statistics/284, & 28.1.54, are, however, forwarded as requested in your D.O. refs to above.

Σ do P 117

Yours.

(A.D. Telang) 13/8/54

Shri A.G. Naik, B.E.,
S.E., K.I.C.,
Dharwar
12.8.54.

77

D.O.No.9220/36-B.

Public Works Department
Secretariat.
Bombay No.1, 13th August 1954.

My dear

With reference to your D.O. letter No.G-19, dated 7th August 1954, regarding change in classification of the Ghataprabha Left Bank Canal Division, I am to state that there were no Government Letters addressed to the Accountant General, Bombay, but the Secretariat papers were referred to him unofficially wherein he raised objection to the proposal of write back of expenditure prior to 1st April 1952 on the Ghataprabha Left Bank Canal Division. Similar objection was raised in the case of Gangapur Storage Division, the classification of which was changed from "50-Civil Works" to "68-Construction of Irrigation" with effect from 1st April 1954. The Accountant General's objections stand accepted by Government in both cases.

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2. Copies of the Accountant General's u.o.rs. No.WM/Statistics/159, dated 6th October 1953, and No.WM/Statistics/284, dated 28th January 1954, are, however, forwarded as requested in your D.O. referred to above.

Yours

13/8/54

(A.D.Telang)

Shri A.G.Naik, B.E.,B.S.E.(I),
Superintending Engineer,
Karnatak Irrigation Circle,
Dharwar.

ISSUED
Date 13/8/54

16/8/54